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1	RABUN COUNTY, GEORGIA FY 2015 GENERAL FUND BUDGET-SUMMARY (JULY 1, 2014 – JUNE 30, 2015) FY 2015 BUDGET	
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10	**REVENUES:**	
11	**FROM PROPERTY TAX**	
12	Ad Valorem Tax-Current Year	13,670,597.00
13	Ad Valorem Prior Year	225,000.00
14	Motor Vehicle Tax	120,000.00
15	Motor Vehicle Title Ad Valorem	400,000.00
16	Mobile Home Tax	40,000.00
17	Gen Execution Doc Fee	$2,200.00
18	Intangible Taxes	260,000.00
19	Television Cable Franchise	13,000.00
20		
21	Alcoholic Beverage Tax	120,000.00
22	Insurance Premium Tax	560,000.00
23	Penalities & Interest	45,000.00
24	Fi Fa Fees	5,500.00
25	**LICENSES AND PERMITS**	
26	Alcohol License	34,000.00
27	General Business License	5,080.00
28	Hotel/Motel License	3,000.00
29	Bldg Permits/Zoning Permit	16,000.00
30	Driveway Permits	$500.00
31	Protective Inspection ADM	$500.00
32	**INTERGOVERNMENTAL REVENUE**	
33	Dial-A-Ride Grant	56,000.00
34	EMA Grant	5,000.00
35	Legacy Link Transportation	20,000.00
36	Fed Gov't Pmt In Lieu of Tax	250,000.00
37	Secure Roads & Schools	95,000.00
38	Homeland Security	$5,000.00
39	Pass Through DA-Investigator	$4,000.00
40	Drug Task Force Grant	10,000.00
41	Drug Court Grant Reimb.	2,000.00
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43	**CHARGES FOR SERVICES**	
44	Public Transportation	65,000.00
45	Probation Fee	48,000.00
46	Printing & Duplicating Ser.	500.00
47	Commissions-Vending	10,000.00
48	Special Police Service	35,000.00
49	Prisoner Housing	5,000.00
50	Ambulance Fee	650,000.00
51	Background Check Fee	2,500.00
52	Arena Memberships	$1,000.00
53	Stall Rentals	$750.00
54	Concessions	$200.00
55	Arena Rental	$18,000.00
56	Advertising Fees	2,600.00
57	Mailing Fees- Tax Comm Office	650.00
58	Civic Center Revenues	40,000.00
59	Activity Fees Senior Center	4,000.00
60	Meals Senior Center	28,000.00
61	Program Fees	120,000.00
62	Board of Education Reimb	$50,000.00
63	**FINES AND FORFEITURES**	
64	Pre-Trial Diversions	$5,000.00
65	Public Defenders Fees	$12,000.00
66	Superior Court	115,000.00
67	Probate Court	160,000.00
68	Bonds	5,000.00
69	Victims Assistance Funds	30,000.00
70	**INVESTMENT INCOME**	
71	Interest Earned	30,000.00
72	**MISCELLANEOUS**	
73	Telephone Commissions	22,000.00
74	Sale Fixed Assets-Sheriff	600.00
75	Sale Fixed Assets- Fire Dept.	2,100.00
76	Sale Fixed Assets - Road	1,200.00
77	Sale Fixed Assets	4,100.00
78	Miscellaneous Revenue	1,500.00
79	Donations	1,200.00
80	Transfer in - Hotel Motel	120,000.00
81	Unasigned Fund Balance	$500,000.00
82	**TOTAL REVENUES**	18,058,277.00
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85	**EXPENDITURES:**	
86		
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88	Administration	2,143,796.00
89	Elections	135,576.00
90	Board of Commissioners	496,172.00
91	Clerk of Court	389,643.00
92	Tax Commissioner	322,274.00
93	Tax Assessors	337,906.00
94	Probate Judge	223,592.00
95	Administration of Justice	301,959.00
96	District Attorney's Office	139,099.00
97	Rabun County Jail	1,848,342.00
98	Sheriff's Department	1,643,581.00
99	Coroner's Department	17,079.00
100	Emergency Management Agency	54,829.00
101	Fire Department	810,229.00
102	County Marshall	297,193.00
103	Mapping & Addressing	177,726.00
104	Drug Task Force	52,139.00
105	Roads & Bridges	2,068,001.00
106	Building & Properties	595,940.00
107	Civic Center	82,976.00
108	Rabun Arena	112,006.00
109	Water & Sewer Authority	129,000.00
110	Public Health	270,878.00
111	Public Welfare	52,000.00
112	Emergency Medical Services	1,940,597.00
113	CASA/F.A.I.T.H	102,500.00
114	Recreation	569,355.00
115	Library	281,625.00
116	County Extension Service	41,512.00
117	Planning Commission	70,804.00
118	Development Authority/Welcome Center	1,508,798.00
119	Soil Erosion	8,691.00
120	Program on Aging	626,209.00
121	PAWS	200,425.00
122	Historical Society	5,825.00
123	**TOTAL EXPENDITURES**	18,058,277.00
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125	**CONFISCATED ASSETS FUND**	
126	**REVENUES**	
127	Confiscations	1,750.00
128	Interest Earned	
129		
130	**EXPENDITURES**	
131	General Supplies & Education	1,750.00
132		
133	**RABUN COUNTY JAIL FUND**	
134	**REVENUES**	
135	Tallulah Falls Revenue	3,000.00
136	Mountain City Revenue	6,000.00
137	Clayton Revenue	15,000.00
138	Dillard Revenue	12,000.00
139	Superior Court Revenue	10,000.00
140	Probate Court Revenues	12,000.00
141	Interest Income	
142	Total Revenues	$58,000.00
143	**EXPENDITURES**	
144	General Supplies & Materials	58,000.00
145	Total Expenditures	$58,000.00
146		
147	**DRUG ABUSE TREATMENT/EDUCATION**	
148	**REVENUES**	
149	Mountain City Revenue	$1,050.00
150	Dillard Revenue	$6,500.00
151	Superior Court	13,000.00
152	Interest Earned & Miscellaneous	
153	Total Revenues	20,550.00
154		
155	**EXPENDITURES**	
156	General Supplies & Materials	20,550.00
157	Total Expenditures	20,550.00
158		
159	**E 911 FUND**	
160	**REVENUES**	
161	E-911 Charges	350,000.00
162	Operating Transfers In	622,551.00
163	Total Revenues	972,551.00

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165	**EXPENDITURES**	$972,551.00
166	Total Expenditures	$972,551.00
167		
168		
169	**SPECIAL OPTION SALES TAX #5**	
170	**REVENUES**	
171	Fund Bal to offset Expenditures	2,000,000.00
172	Total Revenues	2,000,000.00
173		
174	**EXPENDITURES**	
175	Roads	2,000,000.00
176	Total Expenditures	2,000,000.00
177	**WATER/WASTE-WATER FACILITY**	
178	**REVENUES**	
179	Revenue- Water Charges	435,000.00
180	Revenue – Sewer Charges	78,000.00
181	Operating Transfers In From Gen Fund	$148,020.00
182	Total Revenues	661,020.00
183		
184		
185	**EXPENDITURES**	
186	Total Expenditures	$661,020.00
187		
188	**GOLF COURSE**	
189	**REVENUES**	
190	Green Fees	35,000.00
191	Cart Rentals	40,000.00
192	Memberships	11,000.00
193	Merchandise Sales	5,000.00
194	Tournaments	1,250.00
195	Driving Range	6,000.00
196	Transfers from General Fund	$203,215.00
197	Total Revenues	301,465.00
198		
199	**EXPENDITURES**	$301,465.00
200		
201	**Juvenile Case Management**	
202	**Revenues:**	
203	State Grants Reimbursements	$1,000.00
204	Interest Earned	$50.00

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205	Total Revenues	1,050.00
206		
207	**Expenditures:**	
208	Dues & Fees	$1,050.00
209	Total Expenditures	1,050.00
210		
211	**LAW LIBRARY**	
212	**REVENUES**	
213	Revenue- Fines & Fees & Forfeitures	10,000.00
214	Interest	45.00
215	Total Revenues	10,045.00
216		
217	**EXPENDITURES**	
218	Salary Librarian	$2,400.00
219	Office Expense	$7,645.00
220	Total Expenditures	$10,045.00
221		
222	**HOTEL/MOTEL TAX**	
223	**REVENUES**	
224	Revenue- Hotel/Motel Taxes	120,000.00
225	Total Revenues	120,000.00
226		
227	**EXPENDITURES**	
228	Operating Transfers Out to Gen Fund	$120,000.00
229	Total Expenditures	$120,000.00
230		
231		
232	**SOLID WASTE**	
233	**REVENUES**	
234	Refuse Collection Charges	275,000.00
235	Sale of Recycled Materials	125,000.00
236	Operating Transfer In	698,187.00
237	Total Revenues	1,098,187.00
238		
239	**EXPENDITURES**	$1,098,187.00
240	Total Expenditures	$1,098,187.00
241		
242	**SALES TAX #6**	
243	**REVENUES**	
244	Sales Tax Revenue	$2,942,000.00
245	Interest Income	$2,500.00
246	Total Revenue	$2,944,500.00
247		

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248	**Expenditures**	
249	Water/Sewer	$1,686,632.00
250	Principal Bonds	$1,257,868.00
251	Total Expenditures	$2,944,500.00